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Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF SEVENTH OMNIBUS OBJECTION
TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,
DISALLOWANCE OF CERTAIN INVALID CLAIMS AND RECLASSIFICATION OF
CERTAIN INCORRECTLY CLASSIFIED CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust” and/or “Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the “Debtors”) filed the Liquidating Trust’s Seventh Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the “Objection”) with the United States Bankruptcy Court for the Eastern District of Virginia (the “Bankruptcy Court”). A copy of the Objection is attached to this notice (this “Notice”) as Exhibit 1. By the Objection, the Liquidating Trust is seeking to (i) reduce each of the claims identified on Exhibit C attached thereto, (ii) disallow each of the claims identified on Exhibits D through H attached thereto, (iii) reclassify the claims identified on Exhibit I attached thereto, (iv) reclassify then disallow the claims identified on Exhibit J attached thereto, and (v) reduce, reclassify and/or disallow the claims identified on Exhibits K and L attached thereto.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and

Manner of the Notice of Omnibus Objections (Docket No. 2881) (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the “Response Deadline”).**

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF
YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE
DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

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Andrew W. Caine, Esq.
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;

- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 25, 2011

/s/ Paula S. Beran

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Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	X	

**LIQUIDATING TRUST'S SEVENTH OMNIBUS OBJECTION
TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,
DISALLOWANCE OF CERTAIN INVALID CLAIMS AND RECLASSIFICATION
OF CERTAIN INCORRECTLY CLASSIFIED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through
Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the

Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Seventh Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer
(cont'd)

under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

(cont'd from previous page)

Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the "503(b)(9) Bar Date").

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").

14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the "Claims Bar Date Notice").

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance

pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).

16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

17. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").

18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").

19. On November 3, 2010, KCC served a copy of the Notice of (I) Confirmation of Modified Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims Under Chapter 11 of the Bankruptcy Code, (II) the Occurrence of the Effective Date and (III) the Deadlines for Filing Administrative Claims, Final Fee Applications and Rejection Damages Claims (Docket No. 8865), which included notice of the Final Administrative Bar Date, on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors'

equity holders, and certain other parties (Docket No. 8947).

20. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on Exhibit C attached hereto, (ii) disallowing each of the claims identified on Exhibits D through H attached hereto, (iii) reclassifying the claims identified on Exhibit I attached hereto, (iv) reclassifying then disallowing the claims identified on Exhibit J attached hereto, and (v) reducing, reclassifying and/or disallowing the claims identified on Exhibits K and L attached hereto (collectively, the “Claims”).

22. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims

23. The basis for reduction of the claims listed on Exhibit C attached hereto (the “Partially Invalid Claims”) is that all of the Partially Invalid Claims assert, in part, amounts for which the Debtors are not liable.

24. Specifically, after a review of the Partially Invalid Claims and the

bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that certain portions of the Partially Invalid Claims are liabilities for which the Debtors dispute any liability based on, *inter alia*, (i) variances in pricing, rates or quantities of merchandise provided, (ii) existing credits or deposits, and (iii) liabilities already satisfied. Accordingly, the Liquidating Trust requests that the Partially Invalid Claims identified on Exhibit C be reduced in the manner stated in Exhibit C for the reasons stated therein.

B. Disallowance of Certain Invalid Claims

25. The basis for disallowance of the claims listed on Exhibits D through H attached hereto (the "Invalid Claims") is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.

26. Specifically, Exhibit D identifies Invalid Claims that are liabilities already asserted by the Claimants in other claims or amended by other claims (the "Duplicate or Amended Claims"). Accordingly, the Liquidating Trust requests that the Duplicate or Amended Claims identified on Exhibit D be disallowed for the reasons stated therein.

27. Exhibit E identifies Invalid Claims that were filed subsequent to the relevant bar date (the "Late Claims"). Accordingly, the Liquidating Trust requests that the Late Claims identified on Exhibit E be disallowed as late.

28. Exhibit F identifies Invalid Claims that assert liability for decline in the share price of Circuit City's stock (the "Stock Loss Claims"). The Debtors have no liability for a decrease in an investor's stock value; this is a risk assumed by the investor and there is no recourse available from the Debtors. Accordingly, the Liquidating Trust

requests that the Stock Loss Claims identified on Exhibit F be disallowed.

29. Exhibit G identifies Invalid Claims that are invalid based on the Debtors' books and records (the "Books and Records Expunge Claims"). After a review of the Books and Records Expunge Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Books and Records Expunge Claims are liabilities for which the Debtors dispute any liability based on, *inter alia*, (i) variances in pricing, rates or quantities of merchandise provided, (ii) existing credits or deposits, and (iii) liabilities already satisfied. Accordingly, the Liquidating Trust requests that the Books and Records Expunge Claims identified on Exhibit G be disallowed for the reasons stated therein.

30. Exhibit H identifies Invalid Claims (the "Insurance Facilitator Claims") asserted by workers' compensation self-insurance facilitators (the "Facilitators") for estimates of claims the Facilitators may have to pay on workers compensation claims against the Debtors. Each of the Insurance Facilitator Claims should be disallowed because they are claims "for reimbursement or contribution of an entity that is liable with the debtor . . . [and] such claim[s] for reimbursement or contribution [are] contingent." 11 U.S.C. § 502(e). In addition, each Facilitator holds a letter of credit in a dollar amount that the Liquidating Trust believes should be sufficient to cover potential claim payouts. As the Facilitators have not proven actual damages, the Liquidating Trust requests that the Insurance Facilitator Claims identified on Exhibit H be disallowed.

C. Reclassification of Certain Incorrectly Classified Claims

31. The basis for reclassification of the claims listed on Exhibit I attached hereto (the "Incorrectly Classified Claims") is that all of the Incorrectly Classified

Claims assert, in whole or in part, incorrect classification of claims.

32. Specifically, after a review of the Incorrectly Classified Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that, in whole or in part, the Incorrectly Classified Claims should be reclassified based on (i) incorrect classification of taxes on claim, (ii) incorrect classification of credit due to a customer, (iii) incorrect classification of claim as secured where store location not owned by Debtor, or (iv) partial incorrect classification of wages outside certain time period as entitled to administrative priority. Accordingly, the Liquidating Trust requests that the Incorrectly Classified Claims identified on Exhibit I be reclassified in the manner stated in Exhibit I for the reasons stated therein.

D. Reclassification and Disallowance of Certain Incorrectly Classified, Late Claims

33. The basis for reclassification and disallowance of the claims listed on Exhibit J attached hereto (the "Reclassify Then Late Claims") is that all of the Reclassify Then Late Claims assert incorrect classification of claims that, once correctly classified, should be disallowed as late for missing the relevant bar date.

34. Specifically, after a review of the Reclassify Then Late Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Reclassify Then Late Claims should be reclassified because (i) the claims are based on prepetition liabilities or (ii) the claims are not entitled to administrative status per contractual language. Once reclassified as general unsecured claims, the Reclassify Then Late Claims should be disallowed as late for missing the bar date for general unsecured claims. Accordingly, the Liquidating Trust

requests that the Reclassify Then Late Claims identified on Exhibit J be disallowed in the manner stated in Exhibit J for the reasons stated therein.

E. Reduction or Disallowance of Certain Claims Subject to Setoff

35. The basis for reduction of the claims listed on Exhibit K attached hereto (the "Setoff Claims") is that the Setoff Claims assert, in part or in whole, amounts subject to setoff.

36. Specifically, after a review of the Setoff Claims, and a review of the Debtors' books and records, the Liquidating Trust has determined that claimants of the Setoff Claims owe funds to the Debtors or hold accounts payable debits. Accordingly, the Liquidating Trust requests that the Setoff Claims identified on Exhibit K be reduced or disallowed in the amount stated in Exhibit K.

F. Reduction or Disallowance of Certain Partially Invalid or Invalid Claims

37. The basis for reduction of the claims listed on Exhibit L attached hereto (the "Multiple Issue Claims") is that the Multiple Issue Claims assert, in part or in whole, amounts for which the Debtors are not liable for more than one reason.

38. Specifically, after a review of the Multiple Issue Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Multiple Issue Claims assert certain liabilities for which the Liquidating Trust disputes any liability, in whole or in part. For certain of the Multiple Issue Claims, a portion of the Multiple Issue Claim should be disallowed for one reason (for example, due to books and records) and another portion of the Multiple Issue Claim should be disallowed for another reason. For other Multiple Issue Claims, there are multiple objections to the full amount of the claim (for example, books and records show

no liability and late). In addition, Exhibit L lists one claim that was improperly transferred after the Plan's Distribution Record Date (September 14, 2010). Accordingly, the Liquidating Trust requests that the Multiple Issue Claims identified on Exhibit L be reduced or disallowed in the manner stated in Exhibit L for the reasons stated therein.

RESERVATION OF RIGHTS

39 . The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

40 . Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C through L, respectively, and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form

or other representative identified in the proof of claim form or any attachment thereto; or
(c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's
behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant
with this Objection and the exhibit on which the Claimant's claim is listed.

41. To the extent any Claimant timely files and properly serves a
response to this Objection by **4:00 P.M. (Eastern) on April 7, 2011** as required by the
Case Management Order and under applicable law, and the parties are unable to otherwise
resolve the Objection, the Liquidating Trust requests that the Court conduct a status
conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on April
14, 2011** and thereafter schedule the matter for a future hearing as to the merits of such
claim. However, to the extent any Claimant fails to timely file and properly serve a
response to this Objection as required by the Case Management Order and applicable law,
the Liquidating Trust requests that the Court enter an order, substantially in the form
attached hereto as Exhibit A, (i) reducing each of the claims identified on Exhibit C
attached hereto, (ii) disallowing each of the claims identified on Exhibits D through H
attached hereto, (iii) reclassifying the claims identified on Exhibit I attached hereto, (iv)
reclassifying then disallowing the claims identified on Exhibit J attached hereto, and (v)
reducing, reclassifying and/or disallowing the claims identified on Exhibits K and L
attached hereto.

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the
Objection do not need to appear at the status conference.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

42. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

43. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

44. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
February 25, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
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- and -

PACHULSKI STANG ZIEHL & JONES LLP
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780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT A

Jeffrey N. Pomerantz, Esq.
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- and -

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S SEVENTH OMNIBUS
OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS AND
RECLASSIFICATION OF CERTAIN INCORRECTLY CLASSIFIED CLAIMS)**

THIS MATTER having come before the Court³ on the Liquidating Trust's Seventh Omnibus Objection to Claims Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C through L attached to the Objection be reduced, disallowed or reclassified for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

bankruptcy cases.

4. The Claims identified on Exhibit C as attached hereto and incorporated herein are reclassified for all purposes in these bankruptcy cases in the manner stated in Exhibit C.

5. The Court will conduct a status conference on _____, 2011 at 2:00 p.m. for all Claims identified in the Response/Action column as "Received-Continued" on Exhibit D attached hereto.

6. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

7. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

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Paula S. Beran (VA Bar No. 34679)
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- and -

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New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/_____
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

EXHIBIT B

Claims Listed by Claimant Name		
Claimant Name	Claim Number	Objection Exhibit
ACXIOM CORPORATION	13452	Exhibit L - Multiple Issues Claims
ADD ON COMPUTER PERIPHERALS	182	Exhibit L - Multiple Issues Claims
ADT SECURITY SERVICES INC	13914	Exhibit C - Books & Records Reduce
ALABAMA GAS CORPORATION	13567	Exhibit G - Books & Records Expunge
ALABAMA GAS CORPORATION	13568	Exhibit G - Books & Records Expunge
ALEX DEMETRIUS	13235	Exhibit D - Duplicate or Amended Claims
ALLEGHENY POWER	13487	Exhibit L - Multiple Issues Claims
AMEREN UE	13074	Exhibit G - Books & Records Expunge
AT&T	15184 / Docket No. 9695	Exhibit L - Multiple Issues Claims
AT&T CORP	14910	Exhibit G - Books & Records Expunge
AT&T CORP	15190	Exhibit L - Multiple Issues Claims
AT&T CORP	15191	Exhibit L - Multiple Issues Claims
AUDREY SOLTIS	15047	Exhibit E - Late Claims
AVAYA INC	12975	Exhibit C - Books & Records Reduce
BAY STATE GAS COMPANY	13090	Exhibit G - Books & Records Expunge
BELLSOUTH TELECOMMUNICATIONS INC	13926	Exhibit L - Multiple Issues Claims
BERGER, CYNDA ANN	5467	Exhibit F - Stock Loss Claims
BETHLEHEM TOWNSHIP SEWER DEPT	11521	Exhibit E - Late Claims
BLUE RAVEN TECHNOLOGY INC	14038	Exhibit C - Books & Records Reduce
BRADSHAW, KEN C	1824	Exhibit G - Books & Records Expunge
BRAINTREE WATER AND SEWER	13257	Exhibit C - Books & Records Reduce
BRUCE SENATOR	13082	Exhibit G - Books & Records Expunge
BRYAN CESAR ORTIZ	15154	Exhibit E - Late Claims
CALIFORNIA SELF INSURERS SECURITY FUND	15028	Exhibit H - Insurance Facilitator Claims
CALIFORNIA SELF INSURERS SECURITY FUND	15029	Exhibit H - Insurance Facilitator Claims
CITY OF FORT LAUDERDALE FL	12971	Exhibit I - Incorrectly Classified Claims
CITY OF LOS ANGELES OFFICE OF FINANCE	14736	Exhibit C - Books & Records Reduce
CITY OF TUCSON	14630	Exhibit C - Books & Records Reduce
CITY OF VIRGINIA BEACH	12105	Exhibit I - Incorrectly Classified Claims
CITY ST PETERSBURG	13705	Exhibit J - Reclassify Then Late Claims
COASTAL AREA COLLECTION INC	15065	Exhibit E - Late Claims
COASTAL AREA COLLECTIONS INC	15064	Exhibit E - Late Claims
COMMONWEALTH EDISON COMPANY	14120	Exhibit C - Books & Records Reduce
CULLIGAN	13224	Exhibit G - Books & Records Expunge
CYBERACOUSTICS LLC	15183	Exhibit E - Late Claims
DEMENT, RONALD	13846	Exhibit E - Late Claims
DOREL JUVENILE GROUP INC	1301	Exhibit K - Setoff Claims
DSI DISTRIBUTING INC	719	Exhibit C - Books & Records Reduce
EXPRESS PERSONNEL SERVICES INC	13954	Exhibit L - Multiple Issues Claims
FALSE ALARM REDUCTION UNIT	13496	Exhibit L - Multiple Issues Claims
FEDEX CUSTOMER INFORMATION SERVICES	13870	Exhibit G - Books & Records Expunge
FOX JR, LEON J	4185	Exhibit D - Duplicate or Amended Claims
GAINESVILLE REGIONAL UTILITIES	4096	Exhibit I - Incorrectly Classified Claims
GARY LYNN BRICKEY	14267	Exhibit E - Late Claims
GE CAPITAL INFORMATION TECHNOLOGY SOLUTIONS INC DBA IKON FINANCIAL SERVICES	13264	Exhibit C - Books & Records Reduce
GREENWICH TOWNSHIP	13789	Exhibit G - Books & Records Expunge
HARA THELMY E	13202	Exhibit E - Late Claims
HARRIS, BARBARA RAELYN	3250	Exhibit D - Duplicate or Amended Claims
HARRY B GROSS, SR	14541	Exhibit G - Books & Records Expunge

Claimant Name	Claim Number	Objection Exhibit
HEUBEL MATERIAL HANDLING INC	879	Exhibit G - Books & Records Expunge
HOMAN, DAVID	2336	Exhibit G - Books & Records Expunge
I TOUCHLESS HOUSEWARES & PRODUCTS, INC	788	Exhibit L - Multiple Issues Claims
INMAGIC INC	14198	Exhibit J - Reclassify Then Late Claims
INNOVATIVE MARKETING SOLUTIONS LLC	13831	Exhibit G - Books & Records Expunge
IRON MOUNTAIN INFORMATION MANAGEMENT INC	14307	Exhibit C - Books & Records Reduce
IRON MOUNTAIN INFORMATION MANAGEMENT INC	14897	Exhibit E - Late Claims
IXTA, JULIO CESAR	13605	Exhibit E - Late Claims
JACKSON, CITY OF	421	Exhibit G - Books & Records Expunge
JANIS, ROSE ANN	2343	Exhibit G - Books & Records Expunge
JETON TONY HETEMI	14609	Exhibit E - Late Claims
JETON TONY HETEMI	14663	Exhibit E - Late Claims
JOHN WALTERS	15194	Exhibit E - Late Claims
KEITH, AARON	13148	Exhibit E - Late Claims
KEYSPAN GAS EAST CORP DBA NATIONAL GRID	15017	Exhibit E - Late Claims
KNOXVILLE NEWS SENTINEL COMPANY	14306	Exhibit C - Books & Records Reduce
KOENIG, ROBERT A	11500	Exhibit L - Multiple Issues Claims
KOENIG, ROBERT A	11501	Exhibit L - Multiple Issues Claims
LACOURSIERE, BRIAN L	4756	Exhibit D - Duplicate or Amended Claims
LEADING EDGE DELIVERY	14386	Exhibit G - Books & Records Expunge
LESKO, JEREMY	6369	Exhibit G - Books & Records Expunge
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9819	Exhibit H - Insurance Facilitator Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9820	Exhibit D - Duplicate or Amended Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9821	Exhibit D - Duplicate or Amended Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9822	Exhibit D - Duplicate or Amended Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9823	Exhibit D - Duplicate or Amended Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	9824	Exhibit D - Duplicate or Amended Claims
LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO	14195	Exhibit H - Insurance Facilitator Claims
LONG ISLAND LIGHTING COMPANY DBA LIPA	15018	Exhibit E - Late Claims
LOUISVILLE GAS AND ELECTRIC COMPANY	14276	Exhibit G - Books & Records Expunge
MARBLEGATE ASSET MANAGEMENT LLC	15107	Exhibit L - Multiple Issues Claims
MARC J SIEGER	14412	Exhibit I - Incorrectly Classified Claims
MARK A MURDOCK	13271	Exhibit G - Books & Records Expunge
MATTHEW PRZYSTAS	12027	Exhibit E - Late Claims
MAXWISE PRODUCTON ENTERPRISE, LTD	1343	Exhibit C - Books & Records Reduce
MCCABE, MICHAEL	10546	Exhibit L - Multiple Issues Claims
MELINDA UNGER	14934	Exhibit E - Late Claims
MONICA S BROWN	14458	Exhibit E - Late Claims
MONIQUE N SARABIA	13357	Exhibit G - Books & Records Expunge
MR & MRS WILLIAM GRIMES	15102	Exhibit E - Late Claims
NICOLE SRIUNER	14414	Exhibit E - Late Claims
NORTON SHORES, CITY OF	15045	Exhibit E - Late Claims
NW NATURAL	13811	Exhibit C - Books & Records Reduce
OKLAHOMA NATURAL GAS CO OKLAHOMA	652	Exhibit G - Books & Records Expunge
OKLAHOMA NATURAL GAS CO TULSA	658	Exhibit G - Books & Records Expunge
OKLAHOMA NATURAL GAS COMPANY	673	Exhibit G - Books & Records Expunge
OKLAHOMA NATURAL GAS COMPANY	855	Exhibit G - Books & Records Expunge

Claimant Name	Claim Number	Objection Exhibit
OMNITURE INC	14380	Exhibit C - Books & Records Reduce
ORANGE AND ROCKLAND UTILITIES INC	14876	Exhibit L - Multiple Issues Claims
OTTINO, JENNIFER	11900	Exhibit E - Late Claims
PAL TRANSPORT INC	13281	Exhibit G - Books & Records Expunge
PHILADELPHIA NEWSPAPERS LLC	12041	Exhibit C - Books & Records Reduce
PHILIPS LIGHTING COMPANY	1007	Exhibit G - Books & Records Expunge
PHILLIPS, MARK	2164	Exhibit F - Stock Loss Claims
PHOENIX PACKAGING PRODUCTS	389	Exhibit C - Books & Records Reduce
PIEDMONT NATURAL GAS COMPANY	14118	Exhibit G - Books & Records Expunge
PILCHARD, ELIZABETH DEE	11655	Exhibit E - Late Claims
PLANTRONICS INC	5096	Exhibit C - Books & Records Reduce
PPL ELECTRIC UTILITIES CORPORATION	13266	Exhibit C - Books & Records Reduce
POWER SALES	186	Exhibit C - Books & Records Reduce
POWER SALES & ADVERTISING INC	14855	Exhibit E - Late Claims
PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD	14216	Exhibit G - Books & Records Expunge
PUBLIC SERVICE COMPANY OF NORTH CAROLINA INC PSNC	14258	Exhibit C - Books & Records Reduce
PUBLIC SERVICE ELECTRIC & GAS CO	15005	Exhibit E - Late Claims
PUERTO RICO ELECTRIC POWER AUTHORITY	14203	Exhibit G - Books & Records Expunge
RENTON COLLECTIONS INC	940	Exhibit G - Books & Records Expunge
RICHARD STEVENS	13412	Exhibit G - Books & Records Expunge
ROCHESTER GAS & ELECTRIC CORPORATION	14117	Exhibit G - Books & Records Expunge
ROGER L CARTER	13036	Exhibit E - Late Claims
SACRAMENTO COCA COLA BOTTLING	985	Exhibit C - Books & Records Reduce
SBC GLOBAL SERVICES INC	14332	Exhibit G - Books & Records Expunge
SENSORMATIC ELECTRONICS CORPORATION	6317	Exhibit G - Books & Records Expunge
SHEILA R. LEWIS	15129	Exhibit D - Duplicate or Amended Claims
SMITH, JOYCE L	14387	Exhibit G - Books & Records Expunge
SOUTHERN CALIFORNIA EDISON COMPANY	13056	Exhibit C - Books & Records Reduce
SPIDERWEAR	1233	Exhibit C - Books & Records Reduce
SPINK, GERALDINE B	13976	Exhibit E - Late Claims
STERLING COMMERCE INC	14996	Exhibit G - Books & Records Expunge
STEVEN NEBEL	13611	Exhibit G - Books & Records Expunge
SUBURBAN PROPANE	402	Exhibit G - Books & Records Expunge
SYLVIA H MIDDLEBROOKS	15011	Exhibit L - Multiple Issues Claims
TAMMY DYCUS	13361	Exhibit C - Books & Records Reduce
TECH FOR LESS	13947	Exhibit G - Books & Records Expunge
TENNESSEE DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT BUREAU OF UNEMPLOYMENT INSURANCE	14771	Exhibit E - Late Claims
THE DETROIT EDISON COMPANY	14114	Exhibit C - Books & Records Reduce
THE SACRAMENTO MUNICIPAL UTILITY DISTRICT	13900	Exhibit G - Books & Records Expunge
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8539	Exhibit H - Insurance Facilitator Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8540	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8541	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8542	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8543	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8544	Exhibit D - Duplicate or Amended Claims

Claimant Name	Claim Number	Objection Exhibit
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8545	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8546	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8547	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8548	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8549	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8550	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8551	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8552	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8553	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8554	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8555	Exhibit D - Duplicate or Amended Claims
THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES	8556	Exhibit D - Duplicate or Amended Claims
TOCAD AMERICA INC	13437	Exhibit L - Multiple Issues Claims
TOLEDO, CITY OF	12370	Exhibit I - Incorrectly Classified Claims
TOSHIBA AMERICA CONSUMER PRODUCTS LLC	1331	Exhibit K - Setoff Claims
TOSHIBA AMERICA CONSUMER PRODUCTS LLC	15106	Exhibit L - Multiple Issues Claims
TOSHIBA AMERICA INFORMATION SYSTEMS INC	1319	Exhibit L - Multiple Issues Claims
TOWN OF ORANGE CT	2179	Exhibit G - Books & Records Expunge
TRIBUNE COMP DBA BALTIMORE SUN	13069	Exhibit G - Books & Records Expunge
TRIBUNE COMP DBA NEWS DAY	13067	Exhibit C - Books & Records Reduce
UNITIL NORTHERN UTILITIES	13234	Exhibit C - Books & Records Reduce
UNIVERSAL SWEEPING SERVICES	14886	Exhibit E - Late Claims
US CUSTOMS & BORDER PROTECTION	12857	Exhibit G - Books & Records Expunge
US DISTRIBUTING	568	Exhibit C - Books & Records Reduce
WHITE, CHRISTOPHER DELMAR	5730	Exhibit G - Books & Records Expunge
WHITNEY, AHMAD	14861	Exhibit E - Late Claims
XM SATELLITE RADIO INC	14063	Exhibit L - Multiple Issues Claims
ZAYED M HARARAH	13382	Exhibit G - Books & Records Expunge

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT C

BOOKS AND RECORDS CLAIMS TO BE REDUCED				MODIFIED CLAIMS				
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
05-Dec-08	186	POWER SALES ATTN TONIEVANS 801 N MEADOWBROOK OLATHE, KS 66216		\$3,398.7 (administrative)	Circuit City Stores, Inc. 08-35653	\$3,174.94 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$223.76 due to paid invoices and pricing discrepancies.
02-Dec-08	389	PHOENIX PACKAGING PRODUCTS 10645 N TATUM BLVD STE 200 443 PHOENIX, AZ 85028-3053		\$12,522.57 (administrative)	Circuit City Purchasing Company, LLC 08-35657	\$11,515.00 (administrative)	Circuit City Purchasing Company, LLC 08-35657	Administrative claim should be reduced by \$1,007.57 on account of tax for which Circuit City Liquidating Trust disputes liability.
04-Dec-08	568	US DISTRIBUTING 10645 N TATUM BLVD STE 200 443 PHOENIX, AZ 85028-3053		\$4,589.25 (administrative); \$3,844.31 (general unsecured)	Circuit City Purchasing Company, LLC 08-35657	\$4,220.00 (administrative); \$3,844.31 (general unsecured)	Circuit City Purchasing Company, LLC 08-35657	Administrative claim should be reduced by \$369.35 on account of tax for which Circuit City Liquidating Trust disputes liability.
01-Dec-08	719	DSIDISTRIBUTING INC ATTN LONNIE NEUBAUER 11338 AURORA AVE DES MOINES, IA 50322		\$2,077.35 (administrative)	Circuit City Stores, Inc. 08-35653	\$990.35 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$1,087.00 as the difference is due to an invoice shortage.
16-Dec-08	985	SACRAMENTO COCA COLA BOTTLING PO BOX 160608 SACRAMENTO, CA 95816-0608	SACRAMENTO COCA COLA BOTTLING CO INC 4101 GATEWAY PARK BLVD SACRAMENTO, CA 95834	\$2,912.36 (administrative); \$3,198.67 (general unsecured)	Circuit City Stores, Inc. 08-35653	\$2,106.7 (administrative); \$3,198.67 (general unsecured)	Circuit City Stores, Inc. 08-35653	Administrative claim should be reduced by \$805.66 for the following reasons: (i) invoices not in Circuit City system; (ii) Proof of Deliveries not valid; and (iii) two invoices duplicated on Claim No. 1022.
18-Dec-08	1233	SPIDERWEAR PO BOX 933516 ATLANTA, GA 31193-3516	David Solomon 2752 E Ponce De Leon Ave Ste C Decatur, CA 30030	\$77,660.10 (administrative); \$53,312.85 (general unsecured)	Circuit City Purchasing Company, LLC 08-35657	\$22,041.76 (administrative); \$53,312.85 (general unsecured)	Circuit City Purchasing Company, LLC 08-35657	Administrative portion of claim should be reduced by \$54,883.34 as a result of applied Circuit City Stores credit item # 30469CR.
17-Dec-08	1343	MAXWISE PRODUCTION ENTERPRISE, LTD ROOM 1501 15/F AT TOWER 180 ELECTRIC ROAD NORTH POINT HONG KONG CHINA	MAXWISE PRODUCTION ENTERPRISE, LTD ROOM 1501 15/F AT TOWER 180 ELECTRIC ROAD NORTH POINT HONG KONG CHINA	\$126,392.76 (administrative)	Circuit City Stores, Inc. 08-35653	\$57,576.96 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$67,916.16 because invoices for this total amount were paid (check 750 - \$22,916.16; check 711 - \$45,000 & pricing of \$899.64).
21-Jan-09	5096	Plantronics Inc Lawrence Schwab Thomas Gaa Bialson Bergen & Schwab 2600 El Camino Real Ste 300 Palo Alto, CA 94306		\$296,365.00 (administrative); \$80,453.63 (general unsecured)	Circuit City Stores, Inc. 08-35653	\$80,453.62 (general unsecured)	Circuit City Stores, Inc. 08-35653	Administrative portion of claim should be expunged as invoices have already been prepaid on post-petition account.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
06-Mar-09	12041	Philadelphia Newspapers LLC Morris & Adelman PC PO Box 30477 Philadelphia, PA 19103		\$334,987.78 (administrative)	Circuit City Stores, Inc. 08-35653	\$104,629.92 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$230,357.86 because administrative invoices have been paid, and due to pricing variances per the contract rates.
11-May-09	12975	Avaya Inc c/o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094-5126		\$984.25 (administrative); \$154,024.27 (general unsecured)	Circuit City Stores, Inc. 08-35653	\$291.75 (administrative); \$154,024.27 (general unsecured)	Circuit City Stores, Inc. 08-35653	Administrative portion of claim should be reduced by \$692.50 as it was paid.
28-May-09	13056	Southern California Edison Company Attn Credit and Payment Services 300 N Lone Hill Ave San Dimas, CA 91773		\$77,124.45 (administrative)	Circuit City Stores, Inc. 08-35653	\$73,395.76 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$3,728.69 as there is no liability. Statement from vendors shows \$0 balance.
28-May-09	13067	Tribune Comp dba News Day Attn Carol Liotta 435 N Michigan Ave 3rd Fl Chicago, IL 60611		\$32,456.86 (administrative)	Circuit City Stores, Inc. 08-35653	\$31,391.36 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$1,065.50 per the Debtors' books and records.
01-Jun-09	13234	Unitil Northern Utilities Attn Bankruptcy Dept PO Box 2025 Springfield, MA 01102-2025	Unitil Northern Utilities 6 Liberty Ln W Hampton, NH 03842	\$16,072.98 (administrative)	Circuit City Stores, Inc. 08-35653	\$2,085.12 (administrative)	Circuit City Stores, Inc. 08-35653	Debtor has no liability for \$13,987.86 of the claim per books and records. Accordingly, claim should be reduced.
02-Jun-09	13257	Braintree Water and Sewer PO Box 850637 Braintree, MA 02185-0637		\$385.47 (administrative)	Circuit City Stores, Inc. 08-35653	\$152.91 (administrative)	Circuit City Stores, Inc. 08-35653	Debtor has no liability for \$232.56 of the claim per books and records. Accordingly, claim should be reduced.
03-Jun-09	13264	GE Capital Information Technology Solutions Inc dba IKON Financial Services Kathleen A Murphy No 5215 Reed Smith LLP 1201 Market St Ste 1500 Wilmington, DE 19801		\$54,514.10 (administrative)	Circuit City Stores, Inc. 08-35653	\$53,514.10 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' dispute \$1,000.00 in alleged attorney fees.
04-Jun-09	13266	PPL Electric Utilities Corporation Michael A Henry Esq Gross McGinley LLP 33 S 7th St PO Box 4060 Allentown, PA 18105-4060		\$20,585.12 (administrative)	Circuit City Stores, Inc. 08-35653	\$14,662.96 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$5,992.16 due to a postpetition overpayment on a prior bill.
12-Jun-09	13361	The News Journal Tammy Dycus CCC Collections Supervisor 7950 Jones Branch Dr McLean, VA 22107		\$7,452.47 (administrative)	Circuit City Stores, Inc. 08-35653	\$6,447.78 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$1,004.69 as Circuit City Liquidating Trust denies finance charge on invoice.
29-Jun-09	13811	NW Natural 220 NW 2nd Ave Portland, OR 97209		\$3,636.43 (administrative)	Circuit City Stores, Inc. 08-35653	\$2,019.87 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$1,616.56 per books and records.
25-Jun-09	13914	ADT Security Services Inc c/o Alvin S Goldstein Esq Furr & Cohen PA 2255 Glades Rd Ste 337W Boca Raton, FL 33431		\$16,269.23 (administrative)	Circuit City Stores, Inc. 08-35653	\$9,789.04 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$6,480.19 as this amount was paid by check nos. 430836 and 430393 dated 1/28/09 and 1/13/09.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
23-Jun-09	14038	Blue Raven Technology Inc George W Tetler III and Mark W Powers Bowditch & Dewey LLP 311 Main St PO Box 15156 Worcester, MA 01615-0156		\$20,903.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$19,943.00 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$960.00 as books and records show no liability for this portion and no response on proof of delivery request from claimant for validation.
29-Jun-09	14114	The Detroit Edison Company Russell R Johnson III & John M Craig Law Firm of Russell R Johnson III PLC 2258 Wheatlands Dr Manakin Sabot, VA 23103		\$22,856.99 (administrative)	Circuit City Stores, Inc. 08-35653	\$12,103 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$10,753.99 due to outstanding credits and no liability.
29-Jun-09	14120	Commonwealth Edison Company Russell R Johnson III & John M Craig Law Firm of Russell R Johnson III PLC 2258 Wheatlands Dr Manakin Sabot, VA 23103		\$78,569.52 (administrative)	Circuit City Stores, Inc. 08-35653	\$7,441.17 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$44,789.15 as books and records show no liability for that portion (certain invoices are for periods after rejection of leases; in some cases, the billed store locations are not found in account records). Claim should be further reduced by \$26,339.20 on account of being satisfied by netting against deposit overpayment.
30-Jun-09	14258	Public Service Company of North Carolina Inc PSNC 1426 Main St Mail Code 130 Columbia, SC 29201		\$7,052.44 (administrative)	Circuit City Stores, Inc. 08-35653	\$2,737.97 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$4,314.47 as a result of books and records showing no liability for \$1,215.99 and a deposit of \$3,098.48 made on accounts.
30-Jun-09	14306	Knoxville News Sentinel Company 2332 News Sentinel Dr Knoxville, TN 37921-9933	Baker & Hostetler LLP Pamela Gale Johnson 1000 Louisiana Ste 2000 Houston, TX 77002	\$29,482.52 (administrative)	Circuit City Stores, Inc. 08-35653	\$28,623.80 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$858.72 as service charges are not valid.
29-Jun-09	14307	Iron Mountain Information Management Inc c o R Frederick Linfesty Esq 745 Atlantic Ave 10th Fl Boston, MA 02111	Bartlett Hackett Feinberg PC Counsel for Iron Mountain Info Mgmt Inc 155 Federal St 9th Fl Boston, MA 02110	\$4,625.08 (administrative secured)	Circuit City Stores, Inc. 08-35653	\$4,400.04 (administrative secured)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$225.04 as invoice amounts differ from liability.
30-Jun-09	14380	Orniture Inc c o Benjamin J Kotter Dorsey & Whitney LLP 136 S Main St Ste 1000 Salt Lake City, UT 84101		\$111,301.67 (administrative)	Circuit City Stores, Inc. 08-35653	\$20,236.67 (administrative)	Circuit City Stores, Inc. 08-35653	Claim should be reduced by \$91,065.00 as invoice was for period after liquidation when services were no longer used.
15-Jun-09	14630	City of Tucson PO Box 27210 Tucson, AZ 85726-7210		\$434.51 (administrative); \$367.70 (general unsecured)	Circuit City Stores, Inc. 08-35653	\$92.67 (administrative); \$367.70 (general unsecured)	Circuit City Stores, Inc. 08-35653	Administrative portion of claim should be reduced by \$341.84 because payment issued 10/29/09.
09-Nov-09	14736	City of Los Angeles Office of Finance Attn Wendy Loo Los Angeles City Attorneys Office 200 N Main St Ste 920 Los Angeles, CA 90012	City of Los Angeles Tax Permit Div Bankruptcy Unit Office of Finance 201 N Main St Room 101 City Hall Los Angeles, CA 90012	\$6,055.39 (priority)	Circuit City Stores West Coast, Inc. 08-35654	\$1,019.71 (priority)	Circuit City Stores West Coast, Inc. 08-35654	Claim should be reduced by \$5,035.68 due to no liability per books and records.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT D

DUPLICATE OR AMENDED CLAIMS TO BE EXPUNGED					SURVIVING CLAIM			
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Surviving Claim Number	Debtor	Total Surviving Claim Amount
1/9/09	3250	HARRIS, BARBARA RAE LYN 3334 WEST MAIN NO 194 NORMAN, OK 73072		\$141.34 (priority)	Circuit City Stores, Inc. 08-35653	3249	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once.
1/20/09	4185	FOX JR, LEON J 2715 GARDEN LN BENSALEM, PA 19020		\$6,922.80 (priority)	Circuit City Stores, Inc. 08-35653	5074	Circuit City Stores, Inc. 08-35653	Amended: Claim was amended by Claim No. 5074 in the amount of \$7,827.60, which survives.
1/15/09	4756	LaCourse, Brian L 4347 Kings Church Rd Taylorsville, KY 40071-7907		\$2,000.00 (priority)	CC Distribution Company of Virginia, Inc. 08-35659	4754	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once.
1/29/09	8540	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Stores West Coast, Inc. 08-35654	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8541	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	InterTAN, Inc. 08-35655	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8542	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Purchasing Company, LLC 08-35657	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8543	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Ventoux International, Inc. 08-35656	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8544	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	CC Aviation, LLC 08-35658	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.

		DUPLICATE OR AMENDED CLAIMS TO BE EXPUNGED					SURVIVING CLAIM	
1/29/09	8545	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	CC Distribution Company of Virginia, Inc. 08-35659	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8546	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Stores PR, LLC 08-35660	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8547	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Properties, LLC 08-35661	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8548	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Orbyx Electronics, LLC 08-35662	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8549	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Courchevel, LLC 08-35664	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8550	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Kinzer Technology, LLC 08-35663	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8551	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Abbot Advertising Agency, Inc. 08-35665	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.
1/29/09	8552	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Mayland MN, LLC 08-35666	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.

DUPLICATE OR AMENDED CLAIMS TO BE EXPUNGED									SURVIVING CLAIM	
1/29/09	8553	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Patapasco Designs, Inc. 08-35667	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.		
1/29/09	8554	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Sky Venture Corp. 08-35668	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.		
1/29/09	8555	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	XSStuff, LLC 08-35669	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.		
1/29/09	8556	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	PRAHS, Inc. 08-35670	8539	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 8539, in the same amount (\$600,000.00) with other portions of the claim showing unliquidated, is subject to an objection on Exhibit H.		
1/30/09	9820	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Properties, LLC 08-35661	9819	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 9819 in the same amount (\$1,242,307.00), is subject to an objection on Exhibit H.		
1/30/09	9821	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Stores West Coast, Inc. 08-35654	9819	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 9819 in the same amount (\$1,242,307.00), is subject to an objection on Exhibit H.		
1/30/09	9822	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Abbot Advertising Agency, Inc. 08-35665	9819	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 9819 in the same amount (\$1,242,307.00), is subject to an objection on Exhibit H.		

DUPLICATE OR AMENDED CLAIMS TO BE EXPUNGED							SURVIVING CLAIM	
1/30/09	9823	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117	\$1,242,307.00 (secured)	CC Distribution Company of Virginia, Inc. 08-35659	9819	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 9819 in the same amount (\$1,242,307.00), is subject to an objection on Exhibit H.	
1/30/09	9824	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117	\$1,242,307.00 (secured)	PatapSCO Designs, Inc. 08-35667	9819	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once. The surviving claim, claim number 9819 in the same amount (\$1,242,307.00), is subject to an objection on Exhibit H.	
6/1/09	13235	Alex Demetrius 191 Nichols Rd Nesconset, NY 11767	\$506.48 (priority)	Circuit City Stores, Inc. 08-35653	2120	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once.	
11/15/10	15129	Sheila R Lewis 128 N Beech Ave Highland Springs, VA 23075	\$2,309.61 (priority)	Circuit City Stores, Inc. 08-35653	8337	Circuit City Stores, Inc. 08-35653	Duplicate: Claim should only be asserted once.	

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT E

LATE FILED CLAIMS					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
23-Feb-09	11521	BETHLEHEM TOWNSHIP SEWER DEPT 4225 EASTON AVE		\$385.10 (priority)	Circuit City Stores, Inc. 08-35653
27-Feb-09	11655	PILCHARD, ELIZABETH DEE 116 STANTON CHRISTIANA RD		\$100.62 (priority)	Circuit City Stores, Inc. 08-35653
19-Mar-09	11900	OTTINO, JENNIFER 7760 RAVENSWORTH WAY ANTELOPE, CA 95843-0000		\$109.38 (priority)	Circuit City Stores, Inc. 08-35653
26-Mar-09	12027	Matthew Przystas 125 Ward St Chicopee, MA 01020		\$3,200.00 (priority)	Circuit City Stores, Inc. 08-35653
21-May-09	13036	Roger L Carter 930 Buckskin Terrace Brentwood, CA 94513		\$954.66 (priority)	Circuit City Stores, Inc. 08-35653
03-Jun-09	13148	KEITH, AARON 1706 N 13TH ST BEATRICE, NE 68310	Aaron Keith 8430 Hollynn Ln No 110 Lincoln, NE 68512	\$74.45 (priority)	Circuit City Stores, Inc. 08-35653
05-Jun-09	13202	HARA THELMY E 1156 LABRADOR COURT NEWMAN, CA 95360		\$1,727.22 (priority)	Circuit City Stores, Inc. 08-35653

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
22-Jun-09	13605	IXTA, JULIO CESAR 12257 FORMBY DR MORENO VALLEY, CA 92557		\$8,167.92 (priority)	Circuit City Stores West Coast, Inc. 08-35654
29-Jun-09	13846	DEMENT, RONALD 3315 FAYETTE RD KENSINGTON, MD 20895-0000	Ronald Dement 6502 Montalto Xing Unit D Frederick, MD 21703	\$107.57 (priority)	Circuit City Stores, Inc. 08-35653
29-Jun-09	13976	Spink, Geraldine B 329 Lafayette Rd N Kingstown, RI 02852-5300	Geraldine B Spink co Roderick A J Cavanagh Esq 148 Main St Wakefield, RI 02879	\$620.6 (secured)	Circuit City Stores, Inc. 08-35653
02-Jul-09	14267	Gary Lynn Brickley 1804 Hutchinson Dr Kingsport, TN 37660		\$205.66 (priority)	Circuit City Stores, Inc. 08-35653
01-Jul-09	14414	Nicole Scriuner PO Box 2383 Marysville, CA 95901		\$300.00 (priority)	Circuit City Stores, Inc. 08-35653
03-Jul-09	14458	Monica S Brown 405 Adamson St Highland Springs, VA 23075-		\$10,644.22 (administrative)	Circuit City Stores, Inc. 08-35653
17-Sep-09	14609	Jeton Tony Hetemi 7009 Alameda Rd Apt 1025 Houston, TX 77054		\$5,440.00 (priority)	Circuit City Stores, Inc. 08-35653
24-Sep-09	14663	Jeton Tony Hetemi 7009 Alameda Rd Apt 1025 Houston, TX 77054		\$5,848.00 (priority)	Circuit City Stores, Inc. 08-35653
09-Oct-09	14771	Tennessee Department of Labor & Workforce Development Bureau of Unemployment Insurance c o TN Attorney Generals Office Bankruptcy Division PO Box 20207		\$17,237.40 (administrative)	Circuit City Stores, Inc. 08-35653
12-Mar-10	14855	Power Sales & Advertising Inc 801 N Meadowbrook Dr Olathe, KS 66062		\$1,599.38 (priority)	Circuit City Stores, Inc. 08-35653
17-Mar-09	14861	WHITNEY, AHMAD 254 FITZPATRICK RD OAKLAND, CA 94603	Whitney, Ahmad 5735 Avenal Ave Apt 107 Oakland, CA 94605	unliquidated (priority)	Circuit City Stores, Inc. 08-35653

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
23-Mar-10	14886	UNIVERSAL SWEEPING SERVICES PO BOX 28010		\$418.92 (administrative)	Circuit City Stores, Inc. 08-35653
31-Mar-10	14897	Iron Mountain Information Management Inc Joseph P Corrigan Esq 745 Atlantic Ave 10th Fl Boston, MA 02111		\$2,746.80 (administrative)	Circuit City Stores, Inc. 08-35653
31-Mar-10	14934	Melinda Unger 3305 Young Ave Lansing, MI 48906		\$651.67 (priority)	Circuit City Stores, Inc. 08-35653
30-Mar-10	15005	Public Service Electric & Gas Co Attn Bankruptcy Dept PSEG PO Box 490 Cranford, NJ 07016		\$115,860.61 (administrative)	Circuit City Stores, Inc. 08-35653
09-Apr-10	15017	KeySpan Gas East Corp dba National Grid Suzanne Brienza Esq 15 Park Dr	KeySpan Gas East Corp dba National Grid 175 E Old Country Rd Hicksville, NY 11801-4257	\$9,990.70 (administrative)	Circuit City Stores, Inc. 08-35653
09-Apr-10	15018	Long Island Lighting Company dba LIPA Suzanne Brienza Esq 15 Park Dr		\$343.65 (administrative)	Circuit City Stores, Inc. 08-35653
28-May-10	15045	NORTON SHORES, CITY OFNORTON SHORES, CITY OF NORTON SHORES CITY OF 4814 HENRY ST NORTON SHORES, MI		\$1,064.8 (secured)	Circuit City Stores, Inc. 08-35653
01-Jun-10	15047	Audrey Soltis c o Butwinick Donaldson 325 33rd Ave N Ste 104 Saint Cloud, MN 56303		\$485,000.00 (administrative)	Circuit City Stores, Inc. 08-35653
02-Aug-10	15064	Coastal Area Collections Inc 1731 First St PO Box 1255 Brunswick, GA 31521-0963	Younce Terminix Inc PO Box 963 Brunswick, GA 31521-0963	\$70.02 (administrative)	Circuit City Stores, Inc. 08-35653
02-Aug-10	15065	Coastal Area Collections Inc 1731 First St PO Box 1255 Brunswick, GA 31521-0963	City of Brunswick Sanitation Dept PO Box 550 Brunswick, GA 31521-0550	\$16.50 (administrative)	Circuit City Stores, Inc. 08-35653

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
14-Oct-10	15102	Mr & Mrs William Grimes 4412 Gulf Ave Midland, TX 79707		\$399.99 (priority)	Circuit City Stores West Coast, Inc. 08-35654
03-Dec-10	15154	Bryan Cesar Ortiz 902 Windsor Ct Sterling, VA 20164		\$1,280.00 (priority)	Circuit City Stores, Inc. 08-35653
30-Dec-10	15183	Cyber Acoustics LLC Alexander Burnett Williams Mullen Center 200 S 10th St Ste 1600 PO Box 1320 Richmond, VA 23218-1320		\$337,536.24 (administrative) - pending settlement with Claimant; objection being filed to preserve objection until settlement agreement signed	Circuit City Stores, Inc. 08-35653
30-Dec-10	15194	John Walters 1716 10th Ave Tuscaloosa, AL 35401		\$2,000.00 (unsecured); \$25,000.00 (priority); \$5,000.00 (secured)	Circuit City Stores, Inc. 08-35653

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT F

STOCK LOSS CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
02-Jan-09	2164	Phillips, Mark 15 Kingspark Rd Little Rock, AR 72227		Unliquidated (priority)	Circuit City Stores, Inc. 08-35653
26-Jan-09	5467	BERGER, CYNDA ANN 1002 MITCHELL LN EVANS, GA 30809		Unliquidated (priority)	Circuit City Stores, Inc. 08-35653
					Invalid claim based on loss of money due to stock. Accordingly, claim should be expunged in its entirety.
					Invalid claim based on loss of money due to stock. Accordingly, claim should be expunged in its entirety.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT G

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
02-Dec-08	402	SUBURBAN PROPANE PO BOX 206 WHIPPANY, NJ 07981-0206		\$2,216.62 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; books and records do not show any past due amounts from statement dates. Accordingly, the entire claim should be expunged.
01-Dec-08	421	JACKSON, CITY OF PO BOX 2288 UTILITY DIVISION JACKSON, TN 38302		\$687.02 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
08-Dec-08	652	OKLAHOMA NATURAL GAS CO OKLAHOMA P O BOX 268826 OKLAHOMA CITY, OK 73126-8826	Oklahoma Natural Gas Co PO Box 21019 Tulsa, OK 74121	\$336.56 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
08-Dec-08	658	OKLAHOMA NATURAL GAS CO TULSA P O BOX 1234 TULSA, OK 74186-1234	Oklahoma Natural Gas Co PO Box 21019 Tulsa, OK 74121	\$98.21 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
08-Dec-08	673	OKLAHOMA NATURAL GAS COMPANY PO BOX 1234 TULSA, OK 74186-1234	Oklahoma Natural Gas Co PO Box 21019 Tulsa, OK 74121	\$51.85 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
08-Dec-08	855	OKLAHOMA NATURAL GAS COMPANY PO BOX 1234 TULSA, OH 74186-1234	Oklahoma Natural Gas Co PO Box 21019 Tulsa, OK 74121	\$121.77 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
08-Dec-08	879	HEUBEL MATERIAL HANDLING INC 6311 NE EQUITABLE RD KANSAS CITY, MO 64120		\$17,394.68 (administrative)	Circuit City Stores, Inc. 08-35653	Claim asserts a 503(b)(9) administrative status on alleged consignment sales. Claimant was contacted and unable to provide proof of delivery of product within the 20 days preceding filing.
19-Dec-08	940	RENTON COLLECTIONS INC PO BOX 272 RENTON, WA 98057		\$94.47 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Vendor is unable to provide proof of delivery of product. Accordingly, the entire claim should be expunged.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
16-Dec-08	1007	PHILIPS LIGHTING COMPANY TERRY LANDRIGAN PO BOX 100194 ATLANTA, GA 30384-0194	Philips Lighting Co Attn Corp Credit 200 Franklin Sq Dr Somerset, NJ 08873	\$185.48 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
26-Dec-08	1824	Bradshaw, Ken C 23015 Waterwheel Dr Elmendorf, TX 78112		\$2,150.00 (secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; no support for claim was provided. Accordingly, the entire claim should be expunged.
05-Jan-09	2179	TOWN OF ORANGE CT 617 ORANGE CENTER RD ORANGE, CT 06477-2499		\$1,160.00 (secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
02-Jan-09	2336	HOMAN, DAVID 126 N ROSE ST PALATINE, IL 60067		\$245.00 (secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; no support was provided to determine basis for claim. Accordingly, the entire claim should be expunged.
02-Jan-09	2343	JANIS, ROSE ANN 5005 AMBERWOOD DR GLEN ALLEN, VA 23059		\$1,200.00 (priority)	Circuit City Stores, Inc. 08-35653	Liabilities reconciled on Claim No. 882. Accordingly, the entire claim should be expunged.
23-Jan-09	5730	WHITE, CHRISTOPHER DELMAR 407 Woodberry Cir Raeford, NC 28376	Christopher Delmar White 1311 8th Ave Nw Conover, NC 28613	\$4,391.28 (priority)	Circuit City Stores, Inc. 08-35653	Valid portion of claim has already been paid per check no. 4574508, remainder is allegedly on account of travel expense for which there was no approval. Accordingly, the entire claim should be expunged.
27-Jan-09	6317	Sensormatic Electronics Corporation c o Alvin S Goldstein Esq Furr & Cohen PA 2255 Glades Rd Ste 337W Boca Raton, FL 33431		\$108,263.45 (administrative secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability; claimant has provided no support for claim. Accordingly, the entire claim should be expunged.
27-Jan-09	6369	LESKO, JEREMY 275 COLLEGE PARK DR APT C13 ELYRIA, OH 44035		Blank (Priority)	Circuit City Stores PR, LLC 08-35660	Debtors' books and records show no liability; claimant lists wrong debtor, for whom there is no liability. Accordingly, the entire claim should be expunged.
06-May-09	12857	US CUSTOMS & BORDER PROTECTION 6650 TELECOM DR STE 100 INDIANAPOLIS, IN 46278		\$1,751.96 (Priority); \$67.15 (Secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no remaining liability to claimant per a customs bond check was issued from a 3rd party insurance company. Accordingly, the entire claim should be expunged.
28-May-09	13069	Tribune Comp dba Baltimore Sun Attn Carol Liotta 435 N Michigan Ave 3rd Fl Chicago, IL 60611		\$5,208.00 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant, as liquidator responsible for liquidation ads rather than Debtor. Accordingly, the entire claim should be expunged.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
27-May-09	13074	Ameren UE Bankruptcy Desk Code 310 PO Box 66881 St Louis, MO 63166-6881		\$11,788.92 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim satisfied post petition through payment issued 9/21/09. Accordingly, the entire claim should be expunged.
29-May-09	13082	Bruce Senator F 99302 PO Box 950 Folsom, CA 95763	Bruce Senator c o Nancy Lee 10502 Lampson Ave Garden Grove, CA 92840	\$150.00 (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; rebate checks during the rebate period were uncashed, which is a condition of the rebate. In addition, rebates were run through a third party not through Debtors. Accordingly, the entire claim should be expunged.
01-Jun-09	13090	Bay State Gas Company Attn Bankruptcy Dept PO Box 2025 Springfield, MA 01102-2025		\$4,677.86 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim satisfied post petition per deposit shown in books and records. Accordingly, the entire claim should be expunged.
01-Jun-09	13224	Culligan Christie Curtis Valley Water Group Inc 819 Kimball Ave Grand Junction, CO 81501		\$161.31 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant, and vendor unable to provide backup documentation or evidence of liability. Accordingly, the entire claim should be expunged.
04-Jun-09	13271	Mark A Murdock 25590 Noble Dr Chesterfield, MI 48051		\$165.20 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; claimant provided no proof of overcharge, all sales were final. Accordingly, the entire claim should be expunged.
08-Jun-09	13281	Pal Transport Inc Michael Sudomir Operations Manager 54834 Pine St New Baltimore, MI 48047		\$1,265.00 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant as freight bills were paid by a third party and claimant did not respond to attempts to obtain POD. Accordingly, the entire claim should be expunged.
08-Jun-09	13357	Monique N Sarabia Employment Development Department Sacramento Adjudication Center PO Box 937 Elk Grove, CA 95759-0937		Unliquidated (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant, whose invalid claim is on account of unemployment insurance. Accordingly, the entire claim should be expunged.
15-Jun-09	13382	Zayed M Hararah 29058 Hillview St Hayward, CA 94544		\$50.00 (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; claim was on account of a rebate. Accordingly, the entire claim should be expunged.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
02-Jun-09	13412	Richard Stevens 221 W 82nd St New York, NY 10024		\$260.09 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; there is no liability for defective merchandise purchased during liquidation sale. Accordingly, the entire claim should be expunged.
19-Jun-09	13567	Alabama Gas Corporation Attn Nancy Roland 605 Richard Arrington Jr Blvd N Birmingham, AL 35203-2707		\$67.99 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
19-Jun-09	13568	Alabama Gas Corporation Attn Nancy Roland 605 Richard Arrington Jr Blvd N Birmingham, AL 35203-2707		\$3,537.22 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
12-Jun-09	13611	Steven Nebel 444 Taylor Ln O Fallon, MO 63368		\$336.92 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; claimant did not use required travel expense reimbursement form. Accordingly, the entire claim should be expunged.
26-Jun-09	13789	Greenwich Township Andre L Kydala Esq Law Office of Andre L Kydala 12 Lower Ctr St PO Box 5537 Clinton, NJ 08809		\$813.19 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
29-Jun-09	13831	Innovative Marketing Solutions LLC 5244 Chappell Ridge Pl Glen Allen, VA 23059		\$35,000 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
26-Jun-09	13870	FedEx Customer Information Services William B Seligstein Revenue Recovery 3965 Airways Blvd Module G 3rd Fl Memphis, TN 38116		\$1,543.62 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
23-Jun-09	13900	The Sacramento Municipal Utility District Ken Whittall Scherfee Whittall Scherfee Law Office 3301 Watt Ave Ste 600 Sacramento, CA 95821		\$11,013.97 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim satisfied post petition per payment issued on 10/29/10. Accordingly, the entire claim should be expunged.
30-Jun-09	13947	TFL Enterprises LLC 980 N Michigan Ave Ste 920 Chicago, IL 60611		\$104,986.36 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; claim is for shortages of product delivered. Accordingly, the entire claim should be expunged.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
29-Jun-09	14117	Rochester Gas & Electric Corporation Russell R Johnson III & John M Craig Law Firm of Russell R Johnson III PLC 2258 Wheatlands Dr Manakin Sabot, VA 23103		\$7,243.51 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim was satisfied post petition; paid through utility blocked account. Accordingly, the entire claim should be expunged.
29-Jun-09	14118	Piedmont Natural Gas Company Russell R Johnson III & John M Craig Law Firm of Russell R Johnson III PLC 2258 Wheatlands Dr Manakin Sabot, VA 23103		\$1,184.22 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim was satisfied post petition per deposit according to the Debtors' books and records. Accordingly, the entire claim should be expunged.
30-Jun-09	14203	Puerto Rico Electric Power Authority Attn Mark Minuti 222 Delaware Ave Ste 1200 PO Box 1266 Wilmington, DE 19899	Weiland Gordon Smiley Wang Ekvall & Strouck LLP Attn Evan Smiley 650 Town Ctr Dr Ste 950 Costa Mesa, CA 92626	\$48,434.82 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim satisfied post petition. Paid through the Utility account - overpaid \$1,809.78. Accordingly, the entire claim should be expunged.
01-Jul-09	14216	Public Company Accounting Oversight Board Attn Nina Mojiri Azad or Mary Peters 1666 K Street NW Baltimore, MD 20006		\$4,700.00 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant, as Debtor was exempt from the fees, by filing Form 8-K for significant developments. Accordingly, the entire claim should be expunged.
29-Jun-09	14276	Louisville Gas and Electric Company Attn Augustus C Epps Jr Christian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23219		\$95,536.75 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claim was satisfied post petition per deposit according to the Debtors' books and records. Accordingly, the entire claim should be expunged.
01-Jul-09	14332	SBC Global Services Inc c/o Lowenstein Sandler PC Vincent A D Agostino Esq 65 Livingston Ave Roseland, NJ 07068	AT&T Services Inc Attn James Grudus One AT&T Way Rm 3A218 Bedminster, NJ 07921	\$34,979.55 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no post petition liability to claimant. Accordingly, the entire claim should be expunged.
30-Jun-09	14386	LEADING EDGE DELIVERY CHRISTOPHER J DROSNICK 6821 PROMWAY AVE NW NORTH CANTON, OH 44720-7319		\$15,749.25 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
30-Jun-09	14387	Smith, Joyce L 6818 Orchid Ln Fredericksburg, VA 22407		\$493.58 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant; claimant alleges she attempted to return merchandise during liquidation sale and was advised of no returns policy and that the store did not accept product as all sales were final. Accordingly, the entire claim should be expunged.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
06-Aug-09	14541	Harry B Gross Sr 206 N Pacific Hutchins , TX 75141		\$199.99 (priority)	Circuit City Stores, Inc. 08-35653	Debtors books and records show no liability; ticket number provided found no chargeback.
29-Mar-10	14910	AT&T Corp c o Cheryl Becker Bankruptcy Dept AT&T Accounts Receivable Center 722 N Broadway 11th Fl Milwaukee, WI 53202		\$16,348.04 (administrative secured)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
24-Feb-09	14996	Sterling Commerce Inc Julie Quagliano Westemeier Esq 2620 P St NW Washington, DC 20007	Lowenstein Sandler PC Vincent A DAgostino Esq Eric H Hord Esq 65 Livingston Ave Roseland, NJ 07068-1791	\$187,937.18 (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Claimant did not have support for \$5,000.00 of the claim; remaining \$182,937.18 paid to claimant on check no. 4606970 on 3/25/09. Accordingly, the entire claim should be expunged.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT H

INSURANCE FACILITATOR CLAIMS TO BE EXPUNGED					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/29/09	8539	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (priority; additional classes checked)	Circuit City Stores, Inc. 08-35653
1/30/09	9819	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Stores, Inc. 08-35653
6/30/09	14195	Liberty Mutual Fire Insurance Company and Liberty Mutual Insurance Company Attn Toni Price Jackson Walker LLP 112 E Pecan St Ste 2400 San Antonio, TX 78205		\$125,502.82 (administrative)	Circuit City Stores, Inc. 08-35653
5/13/10	15028	CALIFORNIA SELF INSURERS SECURITY FUND Louis J. Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	\$23,010,774.00 (general unsecured); \$6,278,351.00 (secured)	Circuit City Stores, Inc. 08-35653
5/13/10	15029	CALIFORNIA SELF INSURERS SECURITY FUND Louis J. Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	\$22,910,774.00 (general unsecured); \$6,278,351.00 (secured)	Circuit City Stores West Coast, Inc. 08-35654

EXHIBIT I
Case No. 08-35653 (KRH)
In re Circuit City Stores, Inc., et al.

CLAIMS TO BE RECLASSIFIED					RECLASSIFIED CLAIMS		Comments	
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount and Classification	Debtor	Proposed Reclassified Claim Amount and Classification		Debtor
20-Jan-09	4096	GAINESVILLE REGIONAL UTILITIES PO BOX 147051 GAINESVILLE, FL 326147051		\$1,320.05 (general unsecured); \$172.74 (priority)	Circuit City Stores, Inc. 08-35653	\$1,492.79 (general unsecured)	Circuit City Stores, Inc. 08-35653	The \$172.74 priority claim should be reclassified to general unsecured as it is on account of sales, utility taxes, etc. and those items are not entitled to priority.
23-Mar-09	12105	City of Virginia Beach City of Virginia Beach Treasurer Bankruptcy Records 2401 Courthouse Dr Virginia Beach, VA 23456-9018		\$347.57 (secured)	Circuit City Stores, Inc. 08-35653	\$347.57 (unsecured)	Circuit City Stores, Inc. 08-35653	Claim is not secured as Debtor did not own the store location; therefore, claim cannot be secured.
24-Apr-09	12370	City of Toledo Dept of Public Utilities 420 Madison Ave Ste 100 Toledo, OH 43667-0001		\$261.25 (general unsecured); \$57.47 (secured)	Circuit City Stores, Inc. 08-35653	\$318.72 (unsecured)	Circuit City Stores, Inc. 08-35653	Claim is not secured as Debtor did not own the store location; therefore, claim cannot be secured.
07-May-09	12971	City of Fort Lauderdale FL City Attorneys Office 100 N Andrews Ave 7th Fl Ft Lauderdale, FL 33301		\$765.70 (general unsecured); \$54.22 (priority)	Circuit City Stores, Inc. 08-35653	\$819.92 (general unsecured)	Circuit City Stores, Inc. 08-35653	The \$54.22 priority claim should be reclassified to general unsecured as tax on the invoice is not entitled to priority.
29-Jun-09	14412	Marc J Sieger 6 Joseph Ln Lynnfield, MA 01940		\$10,000.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$6,666.67 (general unsecured); \$3,333.33 (administrative)	Circuit City Stores, Inc. 08-35653	\$6,666.67 of administrative claim should be reclassified to general unsecured as only a portion of wages (2/3 of \$5,000 November earnings) is entitled to administrative expense.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT J

CLAIMS TO BE RECLASSIFIED THEN EXPUNGED AS LATE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
15-Jun-09	13705	City St Petersburg Jon Plumb Collection Officer PO Box 2842 Saint Petersburg, FL 33731-2842		\$30.00 (administrative)	Circuit City Stores, Inc. 08-35653
30-Jun-09	14198	Immagic Inc Jeannine Flynn 200 Unicorn Park Dr 4th Fl Woburn, MA 01801		\$24,000.00 (administrative)	Circuit City Stores, Inc. 08-35653
					<p>Claim is for late fees on pre-petition invoices and, as a prepetition unsecured claim, missed the earlier bar date (5/11/09). Accordingly, the claim should be expunged in its entirety.</p> <p>No administrative liability allowed per contract language; as not entitled to administrative status, unsecured claim missed the earlier bar date (1/30/09) and is late and should be expunged.</p>

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT K

CLAIMS TO BE MODIFIED OR EXPUNGED AFTER SETOFF				MODIFIED CLAIMS				
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
18-Dec-08	1301	Dorel Juvenile Group Inc c/o Doris Lucas 2525 State St Columbus, IN 47201-7494	Alan K Mills & Angela Inel Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	\$1,196.05 (administrative)	Circuit City Stores, Inc. 08-35653	\$728.57 (administrative)	Circuit City Stores, Inc. 08-35653	Administrative claim should be reduced by \$467.48 on account of setoff.
19-Dec-08	1331	Toshiba America Consumer Products LLC c/o Leites Less Friedberg & Fedder PC 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117		\$5,293,249.00 (administrative)	Circuit City Stores, Inc. 08-35653			Administrative claim should be reduced entirely, as setoff available to Liquidating Trust is \$9,936,070.79

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT L

CLAIMS TO BE MODIFIED OR EXPUNGED FOR MULTIPLE REASONS				MODIFIED CLAIMS			Comments	Additional Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
05-Dec-08	182	ADD ON COMPUTER PERIPHERALS JAMES PATTON 34 A MAUCHLY IRVINE, CA 92618		\$7,407.76 (administrative)	Circuit City Stores, Inc. 08-35653	\$6,750.24 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Books & Records): Per Debtors' books and records, claim should be reduced by \$19,000 due to a variance in quantity of merchandise provided. 2nd Objection (Setoff): Claim should further be reduced by \$638.52 on account of setoff.
11-Dec-08	788	1 TOUCHLESS HOUSEWARES & PRODUCTS, INC ALIN VIVIAN JIN 551 FOSTER CITY BLVD UNIT M FOSTER CITY, CA 94404		\$12,628.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$12,277.50 (general unsecured)	Circuit City Stores, Inc. 08-35653	1st Objection (Reclassify): Entire claim should be reclassified to general, unsecured claim as claimant drop-shipped merchandise directly to customer and Circuit City Stores never took possession of merchandise. Accordingly, claimant not entitled to a 503(b)(9) claim. 2nd Objection (Books & Records): Once reclassified, \$350.50 of the claim should be disallowed as there was a duplicate invoice, PO's already fulfilled and due to invoice variances.
19-Dec-08	1319	Toshiba America Information Systems Inc Attn Steven N Leitess c/o Leitess Leitess Friedberg & Fedder PC 1 Corporate Cir 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117	Toshiba America Information Systems Inc 9740 Irvine Blvd Irvine, CA 92618	\$4,786,331.56 (administrative); \$257,427.72 (general unsecured)	Circuit City Stores, Inc. 08-35653	\$595,873.83 (administrative); \$257,427.72 (general unsecured)	Circuit City Stores, Inc. 08-35653	1st Objection (Books & Records): Per Debtors' books and records, administrative portion of claim should be reduced by \$929,312.32 due to pricing and quantity discrepancies. 2nd Objection (Setoff): Administrative claim should further be reduced by \$3,261,145.41 on account of setoff.
03-Feb-09	10546	McCabe, Michael PO Box B Villa Grande, CA 95486		\$473.25 (priority)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): No liability to claimant; basis of claim is that claimant should receive claim because after purchasing TV, he saw an ad in paper advertising same TV with a additional free offer and now claims value of free offer. 2nd Objection (Reclassify): In the alternative, no basis for priority claim. If claim not disallowed in its entirety, should be reclassified to general unsecured.
03-Mar-09	11500	KOENIG, ROBERT A PO BOX 10834 BEDFORD, NH 03110		\$100.00 (secured)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): Books and records show no liability to claimant and no backup provided. 2nd Objection (Reclassify): In the alternative, no basis for secured claim. If claim not disallowed in its entirety, should be reclassified to general unsecured.
03-Mar-09	11501	KOENIG, ROBERT A PO BOX 10834 BEDFORD, NH 03110		\$550.00 (secured)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): Books and records show no liability to claimant and no backup provided. 2nd Objection (Reclassify): In the alternative, no basis for secured claim. If claim not disallowed in its entirety, should be reclassified to general unsecured.
13-Apr-10	15011	Sylvia H Middlebrooks 3390 Spreading Oak Dr SW Atlanta, GA 30311		\$250.00 (secured)	Circuit City Stores, Inc. 08-35653			1st Objection (Late): Claimant's first filing was subsequent to the relevant bar date. 2nd Objection (Stock Loss): Invalid claim based on loss of money due to stock. Accordingly, claim should be expunged in its entirety.

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments	Additional Comments
17-Jun-09	13437	Tocad America Inc Teresa Da Costa 53 Green Pond Rd Ste 5 Rockaway, NJ 07866		\$161,070.52 (administrative)	Circuit City Stores, Inc. 08-35653	\$153,356.18 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Books & Records): Per Debtors' books and records, administrative portion of claim should be reduced by \$1,392.90 as one invoice with no receipts appears to be a duplicate of another invoice. 2nd Objection (Setoff): Administrative claim should further be reduced by \$6,321.44 on claim should be reduced by \$3,500.00 as vendor sent a credit for an invoice on unpaid. 2nd Objection (Reclassify Then Late): A separate \$372.72 of the claim should be expunged as it was on account of a prepetition invoice, and once reclassified as a general, unsecured claim, missed the earlier bar date (1/30/09).	
18-Jun-09	13452	Axiom Corporation CB Blackard Corporate Counsel PO Box 2000 Conway, AR 72033-2000		\$169,117.83 (administrative)	Circuit City Stores, Inc. 08-35653	\$165,245.11 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Books & Records): Administrative claim should be reduced by \$3,500.00 as vendor sent a credit for an invoice on unpaid. 2nd Objection (Reclassify Then Late): A separate \$372.72 of the claim should be expunged as it was on account of a prepetition invoice, and once reclassified as a general, unsecured claim, missed the earlier bar date (1/30/09).	
24-Jun-09	13487	Allegheny Power Mountaineer Gas Company 1310 Fairmont Ave PO Box 1392 Fairmont, WV 26555		\$3,154.65 (administrative)	Circuit City Stores, Inc. 08-35653	\$3,046.78 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Books & Records): Administrative claim should be reduced by \$30.47, as this amount is not on the books and records. 2nd Objection (Reclassify Then Late): Administrative claim should further be reduced by \$77.40 as it is on account of prepetition amount, and once reclassified as a general, unsecured claim, missed the earlier bar date (1/30/09).	
16-Jun-09	13496	False Alarm Reduction Unit 10425 Audie Ln PO Box 2150 La Plata, MD 20646		\$1,555.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$600.00 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Reclassify Then Late): A portion of the claim, in the amount of \$505.00 should be disallowed as it was on account of prepetition invoices, and once reclassified as a general, unsecured claim, missed the earlier bar date (1/30/09). 2nd Objection (Books & Records): Another portion of the claim, in the amount of \$450.00 should be disallowed as books and records show that portion was paid.	
01-Jul-09	13926	BellSouth Telecommunications Inc Vincent A D'Agostino Esq c/o Lowenstein Sandler PC 65 Livingston Ave Roseland, NJ 07068	AT&T Services Inc Attn James Grudus One AT&T Way Rm 3A218 Bedminster, NJ 07921	\$146,003.58 (administrative)	Circuit City Stores, Inc. 08-35653	-	-	1st Objection (Books & Records): Debtors' books and records show no liability to claimant as claim was satisfied post petition. 2nd Objection (Late): In addition, filed late for administrative claim (6/30/09).	
29-Jun-09	13954	Express Personnel Services Inc Arm Richard C Ogden and Martin Allen Brown Mullinix Ogden Hall & Andrews & Ludlam PLLC 210 Park Ave Ste 3030 Oklahoma City, OK 73102		\$11,874.80 (administrative)	Circuit City Stores, Inc. 08-35653	\$773.80 (administrative)	Circuit City Stores, Inc. 08-35653	1st Objection (Reclassify Then Late): A portion of the claim, in the amount of \$10,176.20 should be disallowed as it was due to prepetition invoices, and once reclassified as a general, unsecured claim, missed the earlier bar date (1/30/09). 2nd Objection (Books & Records): Another portion of the claim, in the amount of \$924.80 should be disallowed as books and records show no liability.	
30-Jun-09	14063	XM Satellite Radio Inc Eric D Goldberg and Gregory K Jones Stutman, Treister & Glatt Professional Corporation 1901 Avenue of the Stars, 12th Floor Los Angeles, California 90067		Unliquidated (administrative)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): Debtors' books and records show no liability to claimant; claim is for an unliquidated amount and support was not provided. Accordingly, the entire claim should be expunged. 2nd Objection (Already Resolved): In addition, claim was resolved per stipulation (Docket No. 7027)	

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments	Additional Comments
23-Mar-10	14876	Orange & Rockland Utilities Inc Customer Support Operations 390 W Rte 59 Spring Valley, NY 10977		\$9,422.66 (administrative)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): Administrative claim should be reduced by \$4,897.96, as this amount was satisfied postpetition (valid invoices netted against postpetition deposit overpayment). 2nd Objection (Late): 2nd Objection (Late): Administrative claim should further be reduced by \$4,524.70 as the invoice on which that amount is based is for charges incurred 12/08 to 1/09. The claimant first filed for this amount on 3/25/10 with Claim No. 14876. This misses the relevant bar date (6/30/09).	
14-Oct-10	15106	Toshiba America Consumer Products LLC c/o Leitesse Leitesse Friedberg & Fedder PC 1 Corporate Cir 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117		\$1,975,587.75 (general unsecured); \$5,293,249.00 (administrative)	Circuit City Stores, Inc. 08-35653	Surviving Claims are Claim No. 9648 (Current amount: \$1,100,432.50 - unsecured) and Claim No. 1331 (Current amount: \$5,293,249.00 - administrative). Claim No. 1331 is the subject of a setoff objection on Exhibit K.		1st Objection (No Liability): The administrative portion of the claim (\$5,293,249.00) was previously included in Claim No. 9648 and was disallowed, and is currently part of Claim 1331 (subject to setoff objection on Exhibit K). This portion of the claim should be disallowed as it is on account of the liability asserted in Claim 1331. 2nd Objection (Late): Vendor attempts to add \$875,155.25 to the unsecured portion of Claim No. 9648. Claimant cannot add substantial new claim items after the bar date that applied to those items. The items related to the newly-asserted \$875,155.25 date between 4/30/08 - 9/19/08, and two credits dated 10/30/08. This represents an effective first filing and should be disallowed for missing the 1/30/09 bar date. 3rd Objection (Setoff): To the extent any portion of the administrative claim is allowed, the Liquidating Trust asserts its remaining setoff rights. Total setoff available to Liquidating Trust is \$9,936,070.79; however \$5,293,249.00 of that amount is proposed to be used to disallow Claim No. 1331 (Exhibit K).	Background: Claimant previously filed 503(b)(9) Claim No. 1331 in the amount of \$5,735,769.00, which was reduced to \$5,293,249.00 (administrative). Claimant previously and timely filed Claim No. 9648 on 1/30/09 (an administrative claim of \$6,393,681.50). Debtors objected and the Claim No. 9648 was reclassified in the amount of \$1,100,432.50 (unsecured) (i.e. \$5,293,249.00 of the claim was disallowed). Claimants then filed Claim No. 14506 on 7/16/09 to amend Claim No. 9648 in the amount of the current Claim No. 9648 (\$1,100,432.50 - unsecured) and attempted to add back the disallowed portion (\$5,293,249.00) as an administrative claim. Debtors objected to Claim No. 14506, which Claimants withdrew. Claimants now file this claim, reasserting the \$5,293,249.00 previously disallowed portion of Claim No. 9648 as an administrative claim. Claimants also add \$875,155.25 to the unsecured portion.
18-Oct-01	15107	Marblegate Asset Management LLC Robert S Westermann and Sheila deLa Cruz Hirschler Fleischer PC 2100 E Cary St The Edgeworth Bldg Richmond, VA 23223	Diamond McCarthy LLP Christopher A Provost Jason M Rudd and Jason B Porter 620 Eighth Ave 39th Fl New York, NY 10018	\$3,874,428.88 (administrative)	Circuit City Stores, Inc. 08-35653			This claim seeks to amend Claim No. 1147 to reassign the claim to a third party, Marblegate Asset Management LLC. This is an improper claim transfer after the Plan's Distribution Record Date (9/14/10), the date of the Plan Confirmation Order.	
23-Dec-10	15190	AT&T Corp c/o James Grudus Esq AT&T Services Inc One AT&T Way Rm. 3A218 Bedminster, NJ 07921	AT&T Accounts Receivable Center c/o Cheryl Becker Bankruptcy Dept 7722 N Broadway 9th Fl Milwaukee, WI 53202	\$26,382.75 (administrative secured)	Circuit City Stores, Inc. 08-35653			1st Objection (Books & Records): Circuit City Liquidating Trust disputes the validity of the claim as Debtor's books and records confirm that Debtor's cancelled all AT&T services in 2009, which was confirmed in an email from AT&T. Furthermore, a third party service (Tangoe) was used to coordinate store phone services. 2nd Objection (Reclassify Then Late or Late): As no services could have been from 2010, to the extent the services provided were on account of a time period prior the period claimed, the claim was filed subsequent to the earlier bar date (6/30/09 for administrative claims; 1/30/09 for non-administrative claims). Accordingly, the claim should be expunged in its entirety.	

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments	Additional Comments
23-Dec-10	15191	AT&T Corp c/o James Gradus Esq AT&T Services Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	AT&T Accounts Receivable Center c/o Cheryl Becker Bankruptcy Dept 722 N Broadway 9th Fl Milwaukee, WI 53202	\$26,382.75 (administrative secured)	Circuit City Stores, Inc. 08-35653	-	-	1st Objection (Duplicate): Duplicate of the claim above. 2nd Objection (Books & Records): Circuit City Liquidating Trust disputes the validity of the claim as Debtor's books and records confirm that Debtor's cancelled all AT&T services in 2009, which was confirmed in an email from AT&T. Furthermore, a third party service (Tangoe) was used to coordinate store phone services. 2nd Objection (Reclassify Then Late or Late): As no services could have been from 2010, to the extent the services provided were on account of a time period prior the period claimed, the claim was filed subsequent to the earlier bar date (6/30/09 for administrative claims; 1/30/09 for non-administrative claims). Accordingly, the claim should be expunged in its entirety.	
30-Dec-10	15184 / Docket No. 9695	AT&T Julie Quagliano, Esq. Seeger Faughnan Mendicino, P.C. 2620 P Street, NW Washington, D.C. 20007	AT&T Scott Cargill Esq & Joseph A Becht Esq 65 Livingston Ave Roseland, NJ 07068-1791	\$828,253.14 (administrative)	Circuit City Stores, Inc. 08-35653	-	-	1st Objection (Books & Records): Circuit City Liquidating Trust disputes the validity of the claim as the telephone services listed in the claim were not on account of the period between 1/1/10 and the effective date. Debtor's books and records confirm that Debtor's cancelled all AT&T services in 2009, which was confirmed in an email from AT&T. Furthermore, a third party service (Tangoe) was used to coordinate store phone services. 2nd Objection (Reclassify Then Late or Late): As no services could have been from 2010, to the extent the services provided were on account of a time period prior the period claimed, the claim was filed subsequent to the earlier bar date (6/30/09 for administrative claims; 1/30/09 for non-administrative claims). Accordingly, the claim should be expunged in its entirety.	